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Via Overnight Mail

July 26, 2006

RECEIVED

JUL 27 2006

Beth A. O'Donnell, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

PUBLIC SERVICE
COMMISSION

Re: Case No. 2006-00131

Dear Ms. O'Donnell:

Pursuant to the Commission's July 24, 2006 Order, please be advised that the Gallatin Steel Company has no material issues of fact that warrant a hearing and in the above-referenced matter. By copy of this letter, all parties listed on the Certificate of Service have been served.

Please place this document of file.

Very Truly Yours,



David F. Boehm, Esq.
Michael L. Kurtz, Esq.
BOEHM, KURTZ & LOWRY

MLKkev
Attachment
cc: Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served by mailing a true and correct copy, by first-class postage prepaid mail, to all parties on the 26th day of July, 2006.

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President/General Manager
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A handwritten signature in black ink, appearing to read 'D. Boehm', written over a horizontal line.

David F. Boehm, Esq.
Michael L. Kurtz, Esq.